

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

In the matter of:

Randal Scot Brinkman and  
Carol Marie Brinkman,

Petitioners,

v.

Case No. 15-mc-67 (JNE/HB)  
Case No. 15-mc-74 (JNE/HB)  
ORDER

United States Inc., ex rel.  
Internal Revenue Service,

Respondent.

These matters are before the Court on a Report and Recommendation issued by the Honorable Hildy Bowbeer, United States Magistrate Judge, on December 16, 2015. No objection to the Report and Recommendation has been filed. The Court has conducted a de novo review of the record. *See* D. Minn. LR 72.2(b). Based on that review, the Court adopts the Report and Recommendation.

Therefore, IT IS ORDERED THAT:

1. Petitioners' Amended Petition to Quash IRS Summons [Docket No. 2, Case No. 15-mc-67] is DENIED AS MOOT;
2. Petitioners' Petition to Quash IRS Summons [Docket No. 1, Case No. 15-mc-74] is DENIED AS MOOT;
3. The United States of America's Motion to Dismiss [Docket No. 5, Case No. 15-mc-67] is GRANTED;
4. The United States of America's Motion to Dismiss [Docket No. 4, Case No. 15-mc-74] is GRANTED; and
5. The Report and Recommendation [Docket No. 17, Case No. 15-mc-67; Docket No. 15, Case No. 15-mc-74] is ADOPTED.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Dated: January 28, 2016

s/Joan N. Ericksen  
JOAN N. ERICKSEN  
United States District Judge